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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW

(Legislative Department)

New Delhi, the 4th December, 1970/Agrahayana 13, 1892 (Saka)

The following Act of Parliament received the assent of the President on the 1st December, 1970, and is hereby published for general information:—

THE AGRICULTURAL PRODUCE CESS (AMENDMENT) ACT, 1970

NO. 40 OF 1970

[*1st December, 1970*]

An act further to amend the Agricultural Produce Cess Act, 1940.

BE it enacted by Parliament in the Twenty-first Year of the Republic of India as follows:—

1. This Act may be called the Agricultural Produce Cess (Amendment) Act, 1970. Short title.

27 of 1940

2. In section 2 of the Agricultural Produce Cess Act, 1940 (hereinafter referred to as the principal Act), for clause (*a*), the following clause shall be substituted, namely:— Amendment of section 2.

'(*a*) "Collector" means a Collector of Customs as defined in clause (*8*) of section 2 of the Customs Act, 1962; and'.

52 of 1962.

3. In section 5 of the principal Act, for the words "The Central Board of Revenue", the words and figures "The Central Board of Excise and Amendment of section 5.

Customs constituted under the Central Boards of Revenue Act, 1963" shall be substituted. 54 of 1963.

Insertion of new sections 5A and 5B.

4. After section 5 of the principal Act, the following sections shall be inserted, namely:—

Certain provisions of the Customs Act, 1962 to apply.

"5A. The provisions of the Customs Act, 1962, and the rules and regulations made thereunder, including those relating to refunds and exemptions from duty, shall so far as may be, apply in relation to the levy and collection of customs duty on all articles included in the Schedule as they apply in relation to the levy and collection of duty payable to the Central Government under that Act. 52 of 1962.

Penalties.

5B. (1) Whoever—

(a) evades the payment of any customs duty under this Act, or

(b) fails to furnish any information which it is his duty to furnish or furnishes information which is false in material particulars or which he does not believe to be true, or

(c) obstructs the Collector or any other officer in the performance of his duties under this Act or any rules made thereunder,

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

(2) Any court trying an offence under this Act may direct that any article specified in the Schedule in respect of which it is satisfied that an offence punishable under this Act has been committed shall be forfeited to the Central Government and may also direct that all packages, coverings or receptacles in which such article is contained and every vessel or other conveyance used in carrying such article shall be forfeited to the Central Government.".

Amendment of section 7.

5. In sub-section (1) of section 7 of the principal Act, for the words "the representatives of the Central Legislature", the words "the Members of Parliament" shall be substituted.

Amendment of Section 9.

6. In section 9 of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.".

7. In the Schedule in the principal Act, for item 21, the following item shall be substituted, namely :— Amendment of the Schedule.

"21. Sheep's or lamb's wool and animal hair, whether or not scoured or carded.".

N. D. P. NAMBOODIRIPAD,
Jt. Secy. to the Govt. of India.

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